

**Improvements Need to Be Made to  
Publications and Instructions to Assist  
Taxpayers in Successfully Signing Their Tax  
Returns Electronically**

**March 2002**

**Reference Number: 2002-40-046**

**This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document,**



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

INSPECTOR GENERAL  
for TAX  
ADMINISTRATION

March 12, 2002

MEMORANDUM FOR COMMISSIONER, WAGE AND INVESTMENT DIVISION

A handwritten signature in cursive script, reading "Pamela J. Gardiner".

FROM: Pamela J. Gardiner  
Deputy Inspector General for Audit

SUBJECT: Final Audit Report - Improvements Need to Be Made to  
Publications and Instructions to Assist Taxpayers in Successfully  
Signing Their Tax Returns Electronically (Audit # 200140040)

This report presents the results of our review of the Internal Revenue Service's (IRS) Self-Select Personal Identification Number (PIN) Program. The objective of our review was to determine if the IRS provided the taxpayers and tax preparers with accurate, clear, complete, and consistent guidance on the use of the Self-Select PIN Program for Filing Season 2002.

The IRS successfully implemented the Self-Select PIN Program in Filing Season 2001. This program enabled 9 million of the 35 million taxpayers that filed an electronic tax return to sign their tax returns electronically. However, many taxpayers attempted to sign their tax returns electronically but were not successful. Specifically, the authentication information the IRS requires taxpayers to provide (including name and date of birth) did not match the IRS' records for the taxpayer. For Filing Season 2001, the IRS did not accept 24 percent of the submitted returns with an electronic signature because it was unsuccessful in validating the authentication information provided by the taxpayer.

In our review of the Filing Season 2002 publications and instructions detailing the qualifications and other information needed by taxpayers to sign their tax returns electronically, we identified that the internal and external guidance contained inaccuracies and inconsistencies and was incomplete and unclear in some areas.

Management's Response: IRS management agreed with our first and third recommendations and has already implemented corrective actions. A process for the development and approval of public information already existed but was not previously published as an employee guide. Written guidelines are attached to management's response, and the IRS will follow this established process in the future.

While IRS management did not specifically disagree with our second recommendation, they pointed out that the development of software packages is not within the purview of the IRS. However, IRS management stated that they will work closely with the private sector as they develop tax preparation software by providing current and accurate information.

Management's complete response to the draft report is included as Attachment VI.

Copies of this report are also being sent to the IRS managers who are affected by the report recommendations. Please contact me at (202) 622-6510 if you have questions or Michael R. Phillips, Acting Assistant Inspector General for Audit (Wage and Investment Income Programs), at (202) 927-7085.

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## Improvements Need to Be Made to Publications and Instructions to Assist Taxpayers in Successfully Signing Their Tax Returns Electronically

### Background

In its continuous efforts to implement paperless tax return filing, the Internal Revenue Service (IRS) successfully implemented the Self-Select Personal Identification Number (PIN) Program to enable taxpayers to sign their tax returns for Filing Season 2001 using an electronic signature.

Of the 35 million tax returns filed electronically for Filing Season 2001,<sup>1</sup> approximately 9 million (25 percent) were signed with an electronic signature (see table below). For that same year, the IRS did not accept approximately 24 percent of the submitted electronic returns with an electronic signature because it was unsuccessful in authenticating the information provided by the taxpayer.<sup>2</sup>

#### Electronically Filed Tax Returns With Electronic Signatures

	Electronically Filed Returns	Signed Electronically	Percent Signed Electronically
Filed From Home Computer	6,779,960	4,256,904	62.79
Filed by Tax Preparer	28,809,599	4,717,926	16.38
Total	35,589,559	8,974,830	25.22

Source: IRS Electronic Tax Return Filing Reports for the period January 12, 2001, to July 27, 2001.

The Self-Select PIN Program is available to taxpayers who meet IRS qualifications<sup>3</sup> and who have their tax returns filed electronically by a tax preparer or who file tax returns on-line from their home computers. The Self-Select PIN

<sup>1</sup> Filing Season 2001 is from January 1, 2001, through April 15, 2001. The electronic filing season started on January 12, 2001.

<sup>2</sup> The IRS does not keep records on how many individuals were rejected since an individual taxpayer's return can be rejected more than once.

<sup>3</sup> Taxpayers who are under 16 years of age and who have not filed a tax return in the previous year are not eligible to participate in the IRS' Self-Select PIN Program.

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Program reduces the burden for both taxpayers and tax return preparers because it eliminates the need for a paper signature document, United States (U.S.) Individual Income Tax Declaration for Electronic Filing (Form 8453), to be completed and mailed to the IRS. In addition, the use of electronic signatures benefits the IRS by eliminating the costly and time consuming processing and storing of paper signature forms.

To ensure tax returns are signed by the appropriate taxpayer(s), the IRS included in the Self-Select PIN Program authentication requirements that need to be met before the IRS accepts an electronically-signed tax return. To authenticate taxpayers' signing of a tax return, taxpayers are required to provide personal information (name and date of birth) as well as key information the IRS considers to be known only by the taxpayers who electronically sign the tax returns (Adjusted Gross Income (AGI) and Total Tax from the prior year's tax return).<sup>4</sup> Upon the IRS' successful authentication of the information provided (information provided by the taxpayer matches the IRS records for this taxpayer), it accepts the tax returns for processing which includes the taxpayers' self-selected PIN as the electronic signature.

If the IRS is unsuccessful in authenticating the taxpayer-provided information, it notifies the taxpayer that the tax return was not accepted for processing. This notification also informs the taxpayer of the specific information the IRS was unable to validate. The taxpayer then has the option of: (1) providing the correct information and resubmitting the tax return with an electronic signature, (2) electronically filing the tax return and mailing in a paper Form 8453, or (3) completing and mailing a paper tax return.

This audit was performed at the National Headquarters Electronic Tax Administration from June to October 2001. The audit was conducted in accordance with *Government*

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<sup>4</sup> For Filing Season 2001, the prior year's tax return AGI and Total Tax were used; for Filing Season 2002, the prior year's tax return AGI will be used.

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### **Guidance on the Requirements and Qualifications for Signing Tax Returns Electronically Contained Inaccuracies and Were Unclear, Incomplete, and Inconsistent**

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*Auditing Standards.* Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

Our review of external and internal guidance on the Self-Select PIN Program's signing of tax returns electronically found that:

- IRS publications and instructions contained inaccuracies and were not clear, complete, and consistent.<sup>5</sup>
- Instructions included in electronic tax return software preparation packages contained inaccuracies and were unclear and incomplete.
- Internal IRS guidance used by IRS employees who answer questions from taxpayers who contact the IRS by telephone was inaccurate and unclear.

When taxpayers are unable to understand instructions or are provided inaccurate guidance, they cannot successfully sign their tax returns electronically. The ease by which taxpayers and tax preparers can understand instructions to electronically file and sign their tax returns is critical as the IRS moves towards its goal of at least 80 percent of tax returns to be electronically filed by the year 2007. For Filing Season 2001 alone, 26 million (74 percent) taxpayers who filed electronically did not sign their tax returns electronically.

We identified the following factors that contributed to the issues identified above:

- The office responsible for developing the Self-Select PIN Program publications and instructions indicated that time and resource constraints resulted in an inability to develop a structured process for the creation and review of IRS guidance to ensure the accuracy and clarity of the

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<sup>5</sup> For the purposes of this report, our assessment of guidance documents included accuracy (was the information correct), clarity (was the information easily understood), completeness (was the necessary information provided), and consistency (was the information the same among the publications/instructions).

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information included in these documents before it is made available to taxpayers and tax return preparers.

- The IRS does not have a process for the review of instructions and tax guidance included in electronic tax return software preparation packages to ensure the information provided is accurate, clear, and complete. Responsible officials indicated that a lack of resources was the primary factor for not having a process to review electronic tax return software preparation packages.
- IRS employee guidance relating to the Self-Select PIN Program was not reviewed and approved before being used by employees to answer taxpayer questions, even though a process was in place to assess the accuracy and consistency of this internal guidance. The process calls for internal employee guidance to be developed by the Individual Electronic Tax Administration Incentives and Customer Service team and then provided to the Electronic Tax Administration functional manager for review and approval prior to distribution to IRS employees. The employee assigned responsibility for forwarding the developed documents for review and approval was a newly hired employee and was not familiar with the established procedures.

An integral part of the IRS' mission is to provide taxpayers with accurate, clear, complete, and consistent instructions to aid taxpayers in meeting their tax responsibilities. The IRS includes specific instructions detailing requirements and qualifications in both external and internal guidance to assist taxpayers in understanding how to sign their tax returns electronically. To enhance information available to both taxpayers and tax return preparers for Filing Season 2002, the IRS needs to ensure the instructions and publications containing detailed qualifications and other information are accurate, clear, complete, and consistent. Management is responsible for establishing a system of internal controls to ensure the accuracy of information in notices and publications.



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### **IRS publications and instructions contained inaccuracies and were not clear, complete, and consistent**

Our review of seven publications and instructions that included requirements and qualifications relating to the use of the Self-Select PIN Program found that they contained inaccuracies and were not clear and complete in providing sufficient guidance to enable taxpayers to successfully sign their tax returns electronically (see table below). Inaccurate and unclear guidance will hamper taxpayers abilities to easily understand the requirements and qualifications for signing tax returns electronically.

#### **Treasury Inspector General for Tax Administration's Review of Self-Selected PIN Program Guidance**

<b>Publications/ Instructions</b>	<b>Inaccurate</b>	<b>Unclear</b>	<b>Incomplet</b>	<b>Inconsistent</b>
Instructions 1040 Series - <i>U.S. Individual Income Tax Return</i>		X	X	X
Publication 17 - <i>Your Federal Income Tax for Individuals</i>		X	X	
Publication 1857 - <i>Future of Tax Filing Is Here</i>		X	X	X
Publication 3007 - <i>Questions and Answers for Taxpayers</i>			X	X
Publication 3452 - <i>Questions and Answers for Tax Professionals</i>	X		X	
Publication 910 - <i>IRS Guide to Free Tax Services</i>			X	
Publication 8160E - <i>Self-Select PIN Postcard</i>	X		X	

*Source: Treasury Inspector General for Tax Administration's (TIGTA) review of publications and instructions for Filing Season 2002.*

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See Appendix IV for specific examples noted from our review of the above publications and instructions.

Our findings were discussed with IRS management during the course of the review and immediate revisions were made to the IRS instructions, publications, and guidance documents to clarify the requirements and qualifications for electronically signing tax returns.

### **Instructions included in electronic tax return software preparation packages contained inaccuracies and were unclear and incomplete**

Our review of four electronic tax return software preparation packages<sup>6</sup> available for taxpayers to file tax returns electronically from a home computer found the various software packages contained inaccuracies and were unclear and incomplete (see table below). These software preparation packages contained instructions relating to the requirements and qualifications that need to be met to enable taxpayers to successfully sign their tax returns electronically.

### **Treasury Inspector General for Tax Administration's Review of Self-Select PIN Program Instructions Included in Electronic Tax Return Software Preparation Packages**

Electronic Tax Return Software Preparation Package	Inaccurate	Unclear	Incomplete
Package Number 1	X	X	X
Package Number 2			X
Package Number 3		X	X
Package Number 4		X	X

*Source: TIGTA's review of electronic tax return preparation software packages sold to consumers for use in Filing Season 2001.*

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<sup>6</sup> We reviewed four software packages that the Individual Electronic Tax Administration had on hand, and that did not require personal information or administrator privileges to download and review the contents of the software packages.

## **Improvements Need to Be Made to Publications and Instructions to Assist Taxpayers in Successfully Signing Their Tax Returns Electronically**

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See Appendix V for specific examples noted from our review of the above electronic tax preparation software packages.

### **Internal IRS guidance used by IRS employees who answer questions from taxpayers who contact the IRS by telephone was inaccurate and unclear**

Our review of internal IRS guidance for use by IRS employees who answer Self-Select PIN Program questions from taxpayers who contact the IRS by telephone identified that these instructions contained inaccuracies and were unclear. For example:

- IRS guidance for Filing Season 2001 incorrectly stated that taxpayers who filed a U.S. Individual Income Tax Return (Form 1040), U.S. Non-Resident Alien Income Tax Return (1040 NR), U.S. Self-Employment Tax Return—Puerto Rico (1040 PR), or U.S. Self-Employment Tax Return - Virgin Islands, Guam, American Samoa (1040 SS) for Tax Year 2000 could not use the Self-Select PIN Program. This is incorrect. Taxpayers that file 1040 NR returns and 1040 PR returns could use the Self-Select PIN Program if they were over 16, but entered a zero for the AGI.
- IRS guidance for Filing Season 2002 inaccurately stated that certain taxpayers who were non-citizens could not sign their tax returns electronically with a Self-Select PIN. This is incorrect. This was the condition for Filing Season 2001, but has been changed for Filing Season 2002; they will be eligible to use the Self-Select PIN Program.

### **Recommendations**

The Commissioner, Wage and Investment Division, should:

1. Design and document a process to ensure the accuracy and clarity of publications and instructions developed by the Individual Electronic Tax Administration Channel Management and Marketing Branch. This process should include specific completion time frames and quality reviews to ensure the accuracy, clarity,

## **Improvements Need to Be Made to Publications and Instructions to Assist Taxpayers in Successfully Signing Their Tax Returns Electronically**

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completeness, and consistency of the publications and instructions that are made available to the taxpaying public.

Management's Response: IRS management agreed with recommendations 1 and 3 and has already implemented corrective actions. A process for the development and approval of public information already existed but was not previously published as an employee guide. Written guidelines are attached to management's response, and the IRS will follow this established process in the future.

2. Ensure the guidance included in electronic tax return preparation software packages is reviewed to ensure that the information included is accurate and clear. This should be done before Filing Season 2002 and continued for each filing season thereafter.

Management's Response: While IRS management did not specifically disagree with this recommendation, they pointed out that the development of software packages is not within the purview of the IRS. However, IRS management stated that they do review for technical accuracy the information they provide to everyone, including software developers, and that they will work closely with the private sector as it develops tax preparation software by providing current and accurate information.

3. Ensure that the managerial oversight process for review and approval of newly developed or revised internal guidance relating to electronic filing initiatives is followed.

Management's Response: See "Management's Response" to Recommendation 1.

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### **Appendix I**

#### **Detailed Objective, Scope, and Methodology**

The overall objective of the audit was to determine if the Internal Revenue Service (IRS) effectively provided taxpayers and tax preparers accurate, clear, complete, and consistent guidance on the use of the Self-Select Personal Identification Number (PIN) Program for Filing Season 2002. To accomplish our objective, we:

- I. Obtained and reviewed IRS guidance for the development of publications and instructions for taxpayers and tax preparers.
  - A. Reviewed seven publications and instructions that included IRS guidance relating to the use of the Self-Select PIN Program.
  - B. Reviewed Self-Select PIN Program instructions and guidance included in four Electronic Tax Return Software Preparation Packages.
  - C. Reviewed Self-Select PIN Program instructions and guidance included in IRS internal guidance.
- II. Reviewed “read” files in National Headquarters Electronic Tax Administration regarding the Self-Select PIN Program to determine what problems occurred during Filing Season 2001.
- III. Analyzed instructions and publications for Filing Season 2002 to determine if problems identified during Filing Season 2001 had been adequately addressed. If not, we:
  - A. Interviewed Electronic Tax Administration management to determine the process they follow for the development of publications.
  - B. Obtained any documents that document the process used to develop publications.
- IV. Determined what changes are being implemented for the Self-Select PIN Program for Filing Season 2002 (Tax Year 2001).
- V. Analyzed instructions and publications that will be used for Filing Season 2002 and determined if they have been accurately and consistently updated to clearly present any changes. Specifically, we:
  - A. Determined the anticipated volumes of forms, instructions, and publications that the IRS plans to distribute during Filing Season 2002.

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**Appendix II**

**Major Contributors to This Report**

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Income Programs)

Kerry Kilpatrick, Director

Russell Martin, Audit Manager

Edith Lemire, Senior Auditor

John Piecuch, Senior Auditor

Mary Keyes, Auditor

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**Appendix III**

**Report Distribution List**

Commissioner N:C  
Director, Electronic Tax Administration W:ETA  
Director, Strategy and Finance W:S  
Chief Counsel CC  
Director, Legislative Affairs CL:LA  
Director, Office of Program Evaluation and Risk Analysis N:ADC:R:O  
National Taxpayer Advocate TA  
Office of Management Controls N:CFO:F:M  
Audit Liasion:  
    Director, Electronic Tax Administration W:ETA

## **Improvements Need to Be Made to Publications and Instructions to Assist Taxpayers in Successfully Signing Their Tax Returns Electronically**

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### **Appendix IV**

#### **Case Examples for Publications/Instructions**

##### **Instructions - United States (U.S.) Individual Income Tax Returns – 1040 Series:**

Unclear instructions included:

- No specific instructions for filing jointly, first-time filers, or taxpayers who filed a U.S. Non-Resident Alien Income Tax Return (1040 NR) or a U.S. Self-Employment Tax Return - Puerto Rico (1040 PR) in the prior year.
- 1040 instructions stated, "...taxpayers should use Adjusted Gross Income (AGI) from your 2000 tax return (prior to any adjustment)..." Instead, the instructions should state, "...*Adjusted Gross Income (AGI) from your originally filed 2000 tax return....*"

Incomplete instructions included:

- No specific website link for more information.

Inconsistent instructions included:

- "...DOB (date of birth) will be used to verify the taxpayer's identity ...." However, Self-Select PIN (Personal Identification Number) Postcard (Publication 8160E), stated that, "...*you need only four readily available items to use the Self-Select PIN, the Name, SSN (Social Security Number), DOB, and AGI....*"

##### **Your Federal Income Tax for Individuals (Publication 17):**

Unclear instructions included:

- No specific instructions for filing jointly, first-time filers, or taxpayers who filed a 1040 NR or a 1040 PR in the prior year.

Incomplete instructions included:

- No specific website link for more information.

##### **The Future of Tax Filing (Publication 1857):**

Unclear instructions stated:

- "...DOB will be used to verify taxpayer's identity." Instead, the instructions should state, "...*DOB, along with other information in the return, will be used to verify the taxpayer's identity....*"



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Incomplete instructions included:

- No specific website link for more information.

Inconsistent instructions stated:

- “...DOB will be used to verify the taxpayer’s identity.” However, Publication 8160E stated, “...*you need only four readily available items to use the Self-Select PIN, the Name, SSN, DOB, and AGI....*”

### **Questions and Answers for Taxpayers (Publication 3007):**

Unclear instructions stated:

- “...taxpayers should use AGI from your 2000 tax return (prior to any adjustment)....” Instead, the instructions should state, “...*AGI from your originally filed 2000 tax return....*”

Incomplete instructions included:

- No specific website link for more information.

Inconsistent instructions stated:

- “...input AGI from your prior year....” However, other Publications (Publication 1857 and Internal Revenue Service (IRS) Guide to Free Tax Services (Publication 910)) stated, “...*input AGI from your 2000 tax return....*”

### **Questions and Answers for Tax Professionals (Publication 3452):**

Inaccurate instructions stated:

- “...taxpayers who did not file for Tax Year 2000, but have filed previously...are eligible.” Instead, the instructions should state, “...*taxpayers over sixteen who did not file for Tax year 2000, but have filed previously are eligible....*”

Unclear instructions stated:

- “...taxpayers should use AGI from your 2000 tax return (prior to any adjustment)....” Instead, the instructions should state, “...*AGI from your originally filed 2000 tax return....*”

Incomplete instructions included:

- No specific website link for more information.

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### **IRS Guide to Free Tax Services (Publication 910):**

Incomplete instructions included:

- No specific website link for more detailed information.

### **Self-Select PIN Postcard (Publication 8160E):**

Inaccurate and incomplete instructions stated:

- “...Taxpayers who did not file for Tax Year 2000, but have filed previously...are eligible.” Instead, the instructions should state, “...*Taxpayers over sixteen who did not file for tax year 2000, but have filed previously are eligible....*”

Unclear instructions stated:

- “...taxpayers should use AGI from your 2000 tax return (prior to any adjustment)....” Instead, the instructions should state, “...*AGI from your originally filed 2000 tax return....*”

Incomplete instructions stated:

- “...taxpayers who filed Form 1040, 1040A, or 1040EZ for Tax Year 2000 are eligible....” Instead, the instructions should state, “...*taxpayers who filed in Tax Year 2000, regardless of their age, are eligible....*”

**Case Example: Illustrates a potential taxpayer problem when using any of the above instructions based on the instructions not being clear in informing the taxpayer of the need to use the AGI from the “*originally filed tax return.*”**

A taxpayer files his or her tax return and wants to sign the tax return electronically using the Self-Select PIN. The taxpayer enters the AGI from his or her prior year tax return as one of the required items to electronically sign the tax return. However, the taxpayer had filed an amended return in the prior year and used the AGI (\$23,500) from that return. The return is not accepted with the Self-Select PIN signature since the taxpayer did not use the AGI from the *originally filed tax return* (\$25,000).

### **Case Examples for Software Packages**

**Inaccurate instructions:**

- One software package was inaccurate by instructing taxpayers to enter “Taxes Due,” not “*Total Tax*.” (Electronic Tax Return Software Preparation Package Number 1)

**Incomplete instructions:**

- None of the packages reviewed instructed that if the taxpayer was claiming married filing jointly, he/she should put the same amount for Adjusted Gross Income and Total Tax for the prior year for both taxpayer and spouse. (Electronic Tax Return Software Preparation Package Numbers 1 through 4)

**Unclear instructions:**

- Only one package had easily accessible information instructing how to obtain the prior year’s information or what to do if the taxpayer filed an amended return in the prior year. (Electronic Tax Return Software Preparation Package Number 2)

**Case Example: Illustrates a potential taxpayer problem when following inaccurate instructions included in the electronic tax return software preparation package the taxpayer is using to file his or her tax return.**

A taxpayer prepares his or her tax return using a tax return software preparation package and wants to sign the tax return electronically using the Self-Select PIN. The instructions in the software package state to enter “Taxes Due” from the prior year’s return. Since the taxpayer got a refund in the prior year, he or she entered “0” as there were no taxes due. The return is not accepted with the Self-Select PIN since the taxpayer should have entered the “Total Tax” from the prior year.

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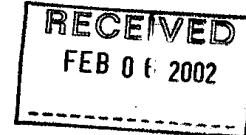
**Appendix VI**

**Management's Response to the Draft Report**



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
ATLANTA, GA 30308

FEB -4 2002



**MEMORANDUM FOR TREASURY INSPECTOR GENERAL FOR TAX  
ADMINISTRATION**

**FROM:**

*John M. Dalrymple*  
John M. Dalrymple  
Commissioner, Wage and Investment Division

**SUBJECT:**

Draft Audit Report – "Improvements Need to Be Made to  
Publications and Instructions to Assist Taxpayers  
In Successfully Signing Their Tax Returns  
Electronically" (Audit #200140040)

Changes to publications and instructions were made as they were identified during the audit process to ensure that clear, complete and consistent information is provided to taxpayers. Publications and instructions are up to date and in distribution. While we formalize internal guidelines for preparing publications and instructions, we are operating according to interim guidelines.

Our comments on the specific recommendations in your report are:

**RECOMMENDATION 1**

The Commissioner, Wage and Investment (W&I) Division, should ensure that employees involved in the preparation of publications and instructions to the public are provided with written instructions. These guidelines should be all encompassing to include steps on the preparation, clearance, and review processes.

**ASSESSMENT OF CAUSE**

A process does exist for the development and approval of public information on IRS e-file; however, this process has never been published as an employee guide.

**CORRECTIVE ACTION**

Written guidelines for producing e-file consumer publications and instructions are attached. We will follow the established process for review and approval of internal IRS guidance.

**IMPLEMENTATION DATE**

January 17, 2002.

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### **RESPONSIBLE OFFICIAL**

Director, Communications and Liaison, W&I Division.

### **RECOMMENDATION 2**

The Commissioner, W&I Division, should ensure electronic tax return preparation software packages are reviewed to ensure the accuracy of tax guidance included in these packages particularly for those areas for which IRS publications/instructions refer the taxpayer to consult the software package for additional information.

### **ASSESSMENT OF CAUSE**

ETA is involved solely in the development and distribution of technical requirements for the e-file program and cannot instruct software developers on package content.

### **CORRECTIVE ACTION**

We do review for technical accuracy the information we provide to everyone, including software developers. We will continue to work closely with the private sector as they develop and sell tax preparation software by providing current and accurate information. Preparation of software packages is not within the purview of the IRS.

### **IMPLEMENTATION DATE 2**

January 17, 2002.

### **RESPONSIBLE OFFICIAL**

Director, Electronic Tax Administration, W&I Division.

Attachments (2)

## **Improvements Need to Be Made to Publications and Instructions to Assist Taxpayers in Successfully Signing Their Tax Returns Electronically**

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### **C&L Promotional Product Development Process**

#### **If Promotional Publication Already Exists:**

Marketing analyst should:

1. Review promotional product for technical accuracy and updated key messages.
2. Coordinate with technical product owner to obtain updated technical information and/or changes applicable to the upcoming filing season.
3. Review any existing research data for information that may impact key message content.
4. Indicate changes on hard copy of promotional product.
5. Submit completed promotional product with copies of document clearance forms to management of marketing area to obtain "OK to Print."
6. Upload completed promotional product to the appropriate area within the IRS web site and Intranet site(s).

#### **If Promotional Product Does Not Already Exist:**

- Consult with technical product owner and marketing peers and/or management.

#### **Does the Promotional Product Contain:**

- Documentation to support appropriate technical product owner review(s) – including the Electronic Payment Option product owner (if appropriate)? OK to Print from marketing area?

## Improvements Need to Be Made to Publications and Instructions to Assist Taxpayers in Successfully Signing Their Tax Returns Electronically

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### Timeline for ETA Product Deliverables

<b>Promotional Products</b>	<b>Target Date</b>
Radio Ad Scripts	Oct/Nov
Television Ad Scripts	Oct/Nov
Print Ad Copy	Oct/Nov
IRS e-file Infomercial Script	Oct/Nov
Outdoor Billboard and Internet Banner Copy	Nov/Dec
Federal/State e-file Brochure and Poster - Content to Publishing Services for development	August
Federal/State e-file Brochure and Poster - Content to Publishing Services for printing	September
<b>Forms and Pubs.</b>	
Publication 910 - Guide to Free Services - Content to Publishing Services for formatting	August
Publication 17 - Your Federal Income Tax - Content to Publishing Services for formatting	August
Publication 1857 - Filing Taxes Brochure - Content to Publishing Services for development	August
Publication 1857 - Filing Taxes Brochure - Content to Publishing Services for printing	August
TeleFile Tax Package - Content to Publishing Services for formatting	September
Publication 3007 - Questions/Answers for Taxpayers - Content to Publishing Svcs/SPEC	September
Publication 8160-e - Self-Select PIN Postcard - Content to Publishing Services for formatting	September
Publication 2053-B - Quick/Easy Access to IRS Tax Help/Forms - Content to Publishing Services for formatting	August